# City of Burbank FINANCIAL SERVICES – REVENUE TRANSIENT OCCUPANCY TAX RETURN

## PLEASE NOTE

- Make check payable to City of Burbank Financial Services.
- Send to Financial Services Revenue
   P.O. Box 6459, Burbank, CA 91510
- c. Be sure to sign this return.
- d. **DO NOT** send coin, currency, or stamps.
- e. MAIL IN TIME TO AVOID PENALTIES.

Paid by Check No Bank No Or Money Order	Amount \$	ENTER PAYMENT AMOUNT HERE
Computation of Transient Occupancy Tax from to to to avoid penalty, payment <b>must</b> be made on or before		
<ol> <li>Total rent for occupancy of rooms</li> <li>Allowable deductions:         <ul> <li>A) Permanent residents</li> <li>B) Government Agencies</li> <li>C) Adjustments (see page 2)</li> </ul> </li> <li>Total allowable deductions</li> <li>Taxable Rents – Line 1 minus Line 3</li> <li>Tax Payable – 10% of line 4</li> <li>Penalty</li> <li>Interest</li> <li>Total Lines, 5, 6 and 7</li> </ol>	\$ \$	DO NOT WRITE IN THIS COLUMN
RETURN ORIGINAL WITH YOUR REMITTANCE - KEEP A COPY FOR YOUR FILES		

I certify (or declare) under penalty of perjury, The foregoing statements are true and correct.

 Penalty of 10% must be added unless payment is made on or before due date. Further penalties apply for each additional month of delinquency. Returns postmarked later than midnight of due date (regardless of when deposited in mailboxes) will be considered delinquent.

**PLEASE MAIL ON TIME** 

Signature \_\_\_\_\_\_

Title \_\_\_\_\_\_

#### 2-4-608: REPORTING AND REMITTING:

Each operator shall, on or before the last day of the month following the close of each calendar quarter, or at the close of any shorter reporting period which may be established by the Director, make a return to the Director, on forms provided by him, of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted to the Director. He may establish shorter reporting periods for any certificate holder if he deems it necessary in order to ensure collection of the tax and he may require further information in the return. Returns and payments are due immediately upon cessation of business for any reason. All taxes collected by operators pursuant to this article shall be held in trust for the account of the City until payment thereof is made to the Director. [Formerly numbered Section 14-94; renumbered by Ord. No. 3058, eff. 2/21/87; 2926.]

## 2-4-611: PENALTIES AND INTEREST:

- **A. Original Delinquency**: Any operator who fails to remit any tax imposed by this article within the time required shall pay a penalty of ten percent (10%) of the amount of the tax in addition to the amount of the tax.
- **B. Continued Delinquency**: Any operator who fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second delinquency penalty of twenty percent (20%) of the amount of the tax in addition to the amount of the tax and the ten percent (10%) penalty first imposed.
- **C. Fraud**: If the Director determines that the nonpayment of any remittance due under this article is due to fraud, a penalty of twenty five percent (25%) of the amount of the tax shall be added thereto in addition to the penalties stated in subsections A and B of this section.
- **D. Interest**: In addition to the penalties imposed, any operator who fails to remit any tax imposed by this article shall pay interest at the rate of two percent (2%) per month or fraction thereof on the amount of tax from the date on which the remittance first became delinquent until paid.
- **E. Penalties Merged With Tax**: Every penalty imposed and such interest as accrues under the provisions of this section shall become a part of the tax herein required to be paid. [Formerly numbered Section 14-97; renumbered by Ord. No. 3058, eff. 2/21/87; 2926.]

EXEMPTION CERTIFICATES MUST ACCOMPANY RETURN TO CLAIM DEDUCTION UNDER LINE 2-(b).

### **EXPLANATION OF ADJUSTMENT:**